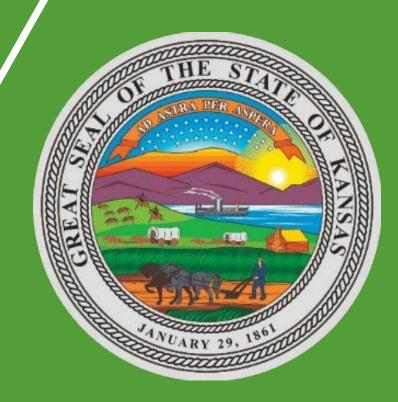
Kansas Governor's Grants Program

- ►2022 Federal Edward Byrne Memorial Justice Assistance Grant (JAG)
- ► Financial Grant Assurances Training
- ▶December 2, 2021



Agenda

Webinar Information and Getting Started

Grant Assurances

Documentation and Compliance Reviews

Q & A

Webinar Information

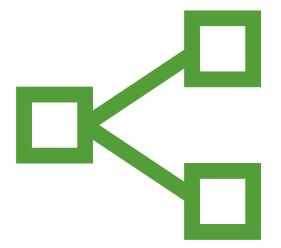
This webinar is being recorded and will be made available on the KGGP website at www.grants.ks.gov under the Grants page for JAG

Please mute your microphone/turn off video. Consider closing your email or other programs that may distract you.

Have your Grant Assurances document available for reference.

Prepare to engage! Use the "chat" box to type your questions or save them for the end of the webinar. All questions will be answered at the end of the presentation.

If you have technical issues during the presentation, you may contact KGGP staff at kggp@ks.gov.



Getting Started

Overarching Goal is to Demonstrate Subgrantee Compliance

- Grantee is responsible to the federal awarding agency to ensure Subgrantees are in compliance with ALL grant assurances
- ► In the event of an audit, both the Grantee and the Subgrantee must be able to understand and explain all Subgrantee activities by providing appropriate documentation
- Importance of understanding applicable Grant Assurances

*Written Policies and Procedures

Getting and Staying Organized



Due dates and reminders



Staff changes



Review all forms/reports



Data collection methods

Managing Supporting Documentation

Activity Signed Time and General Ledger logs/times **Activity Records** worked on a case Receipts, Copies of checks Travel logs purchase orders, and payroll invoices records **Database** Intake forms Case numbers printouts Evidence of Phone logs Survey results meetings and trainings Any other relevant support

Grant Assurances

Reporting Requirements {7}

- Compliance with all reporting requirements of the Federal JAG; the U.S. Department of Justice (DOJ), Bureau of Justice Assistance; and the KCJCC and KGGP
- ▶ 2022 JAG Reporting Requirements
 - part of Award Documents
- Evaluative, Statistical, Narrative/ Anecdotal, Financial
 - AND written procedures for reporting***
- Subject to change if necessary

*Financial Status Reports due the 15th of each month to report expenditures incurred in the preceding month

SAM and Unique Entity Identifier {8}

- ► Shall maintain an active registration status in the U.S. System for Award Management (SAM) at www.sam.gov
- ➤ Shall provide the KGGP with the subgrantee's unique entity identifier used to maintain SAM registration, including a full 9-digit zip code

*A lapse will result in suspended payments

Time and Activity {13}



Daily time and activity records

Must account for 100% of staff time, regardless of JAG-funded percentage; exempt or non-exempt

Must reflect actual activities performed and actual time spent for activities



Time and activity records kept and compiled in the subgrantee's administrative files



Must be signed by both the employee *and* a supervisor as certification to accuracy

Outside employees and contractual work



Payroll must reflect time distribution in each pay period

*exceptions

Time and Activity {13}

Subgrantees must allocate salary and wage expenses based on documented activity records for each grant-funded position.



Budgets may be prepared based on estimated/projected percentages of time to be devoted to a grant project, however....

*Both Personnel file and approved grant budget must reconcile to amount and effective dates of salaries/wages being paid



Actual personnel expenses charged shall be adjusted as needed during each pay period to ensure that allocations are supported by activity records for the corresponding pay period.

Procurement Practices {14}

- Must follow agency's purchasing policy and procedures and those of the U.S. Department of Justice DOJ Grants Financial Guide, ensuring compliance with the stricter of the two
- ► Noncompetitive procurement ('sole source') may only be utilized if the Subgrantee has demonstrated and documented that all noncompetitive practice conditions of the U.S. Department of Justice are met
- Refer to the DOJ Grants Financial Guide, current edition,

Accounting {15}

- Separation of <u>2022</u> JAG funds from all other subgrantee funds
- Supporting documentation required for all grant charges
 - evidence on payroll, purchase orders, invoices, contracts, employee travel reimbursement forms, convening meetings, trainings, agendas, minutes, participant lists, compilation of evaluations from trainings, etc.
- ► Financial and administrative rules of Federal DOJ Financial Guide, current edition
- ► Administrative requirements, cost principles, and audit requirements set forth in the Federal Office of Management and Budget (OMB) Uniform Guidance for Federal Awards, 2 C.F.R. Part 200

Allowable Costs {16}

- ► All costs allocated to the project must be consistent with:
 - ► Federal Office of Management and Budget (OMB) Uniform Guidance for Federal Awards, 2 CFR Part 200, Subpart E
 - Federal DOJ Grants Financial Guide
 - ▶ JAG Solicitation
 - Approved Application
 - Grant Assurances

Costs must be reasonable, allocable, and necessary to project's success

Indirect Costs {17}

Any indirect cost rate applied to the JAG project will be approved by KGGP prior to the application of indirect costs against project expenditures

► Compliance with Federal OMB Uniform Guidance, Section 200.414

Program Income {18}

- ► All income generated as a result of this JAG award, including interest earned, shall be program income
- Any program income must be accounted for and used for purposes under the conditions applicable to grant project
- Must follow applicable federal requirements, Federal DOJ Grants Financial Guide, OMB Uniform Guidance for Federal Awards
- ► Receipt and expenditure must be reported to KGGP quarterly on a Program Income/Expenditure Report

Audit Requirements {19}

- ► Compliance with organizational audit requirements of Federal OMB Uniform Guidance, 2 C.F.R. Part 200, Subpart F
- Financial statements must be accessible by the public
- ► Forward to KGGP a copy of the audit report(s) and IRS 990 related to the expenditure of JAG funds, including the Single Audit Report if one is completed, no later than nine months following the end of the fiscal period being audited
- ► Shall include the expenditure of JAG funds in the Schedule of Expenditures of Federal Awards (SEFA)

Audit Requirements {19}

- Must be conducted by an *independent* certified public accountant (CPA) - not involved in regular agency operations
- ► Must be conducted in accordance with generally accepted auditing standards (GAAS) of the financial statements prepared in accordance with generally accepted accounting principles (GAAP)
- Licensed by the State(s) in which they operate
- Resources to verify credentials:
 - ► Request the firm to provide their most recent Peer Review Report
 - Kansas Board of Accountancy
 - https://ksboa.kansas.gov/verify-license/search-firm
 - ► https://ksboa.kansas.gov/board-information/contact-other-boards

Records {20}

- ► Grant reports, financial, supporting documentation, statistical records, etc.
- Subject to inspection, review, and audit by state and federal personnel
- ► Five-year retention following closeout of grant award

Equipment {21}

Equipment Inventory Report submitted within 30 days of payment

• \$5,000 cost-per-unit threshold

Continue to be used for the intended purpose

Refer to reporting requirements regarding disposition of equipment

Food and/or Beverage {22}

Shall not use any portion of these funds, directly or indirectly, to purchase food and/or beverage for any meeting, conference, training, or other event

This does not apply to direct payments of per diem amounts to JAG-funded staff in a travel status under the subgrantee's travel policy

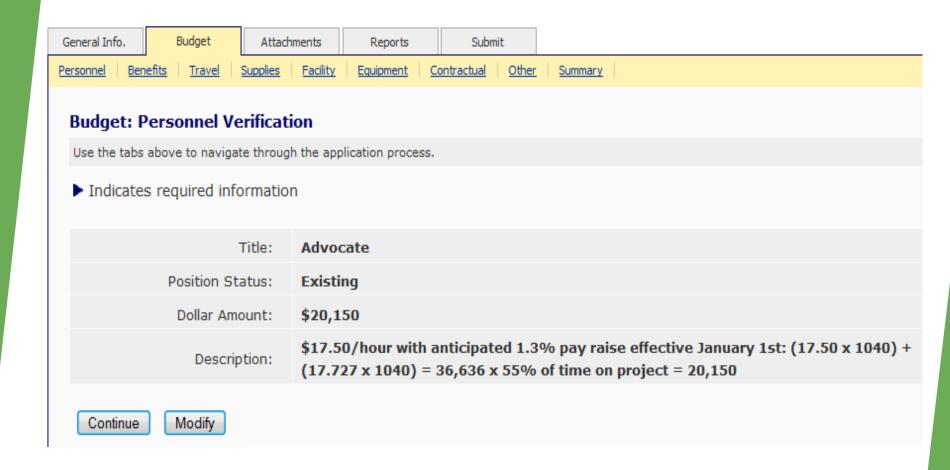
GSA rates:

• www.gsa.gov/travel/plan-book/per-diem-rates



Documentation and Compliance Reviews

SAMPLE BUDGET



SAMPLE TIME SHEET

TRC/Descr	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Totals	Taskgroup	Task Profile/
	8/17	8/18	8/19	8/20	8/21	8/22	8/23	8/24	8/25	8/26	8/27	8/28	8/29	8/30			Dollar Amt.
REG / Regular Earnings		8.00			8.00	8.00			8.00	8.00	8.00	8.00	-8.00		-80.00	252NONTASK	
			0.00						0.00	0.00	0.00	0.00	0.00		32.00		
SICK			8.00	¥											8.00		
	1								800	8.00	8.00	200	8.00		40.00		
VACATION												0.00	3.00		70.00		
Total Hours:		8.0	0.0	8.0	8.0	8.0			8.0	8.0	8.0	8.0	8.0		80.00		

SAMPLE ACTIVITY RECORD

D/	ATES OF PAY P	ERIOD			E	MPLOYEE SIGN	IATURE / DATE					SUPERVISO	OR SIGNATURE	/ DATE			
	WEEK ONE															By A	tivity
	S	unday/Monda	y		Tuesday			Wednesday			Thursday		F	riday/Saturday	y	Total	% of
	s	s	s	s	S	s	S	s	s	s	S	s	s	s	S		
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	u	u	u	u	u	u	u	u	u	u	u	u	u	u	u	н	
	r	r	ŗ	r	r	r	r	r	r	r	r	r	r	r	ŗ	"	_
	e	e	e	e	e	e	e	e	e	e	e	e	e	ě	e	l ü l	
																ı i	m
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	5	e
HL	2.00	2.00	2.00													6.00	18.75%
CA		2.00														2.00	6.25%
SC																0.00	0.00%
IT																0.00	0.00%
AT										8.00			4.00			12.00	37.50%
PT																0.00	0.00%
П							4.00						4.00			8.00	25.00%
OM																0.00	0.00%
LM																0.00	0.00%
GA								4.00								4.00	12.50%
TOTAL	2.00	4.00	2.00	0.00	0.00	0.00	4.00		0.00	8.00	0.00	0.00	8.00	0.00	0.00	32.00	100.00%
	Sunday/Mon			Tuesday To					8.00				Friday/Satur		8.00	32.00	100.00%
	Suriudy/WOI	iuay rolal	8.00	ruesuay 10	ıtaı	0.00	vveuriesuay	Total	8.00	Thursday II	Jiai	8.00	r nuay/Satul	uay rolai	8.00		

2-Week Summary:

48.00

HL=hotline coverage
CA=court advocacy
SC=support counseling
IT=intake
AT=attend training/workshop/presentation

PT=provide training/workshop/presentation TT=travel time OM=any meetings, includes conference calls

OM=any meetings, includes conference calls

LM=prepare letters/faxes/emails

GA=general administrative duties

Vacation 40.00
Sick 8.00
Discr. Day
Comp Earn
Comp Take
Holiday
Other

Total:

Week 1 Week 2 By Fund Mon Tue Wed Thu Fri Mon Fri Hrs. % of Time Tue Wed Thu Source 1 2.00 0.00 4.00 8.00 8.00 0.00 0.00 0.00 0.00 0.00 22.00 68.75% 4.00 0.00 4.00 0.00 0.00 0.00 0.00 Source 2 0.00 0.00 0.00 8.00 25.00% Source 3 2.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2.00 6.25% 8.00 0.00 8.00 8.00 8.00 0.00 0.00 0.00 0.00 0.00 32.00 100.00%

SAMPLE COMPILATION

4	Α	В	С	D	Е	F	G
1							
2							
3	Funding Sources	3:	Source 1	Source 2	Source 3		
4	Position Title:	<u>Advocate</u>					
5		PPE 8-2-14	36.50%	56.50%	7.00%	100.00%	
6		PPE 8-16-14	53.00%	34.67%	12.33%	100.00%	
7		PPE 8-30-14	68.75%	25.00%	6.25%	100.00%	
8		PPE 9-13-14	48.00%	20.00%	32.00%	100.00%	
9		PPE 9-27-14				0.00%	
10						0.00%	
11		Yr. Average	51.56%	34.04%	14.40%	100.00%	
12							

SAMPLE PAYROLL LEDGER

4	Α	В	С	D	Е	F	G	Н	1	J	K
1				Pı	rofit & Loss	Detail for Gr	ant "Source	1"			
2											
3				Type	<u>Date</u>	Source Name	<u>Memo</u>	Debit	Credit	Balance	
4	Payro	II Expe	nses								
5		Salari	es & W	/ages							
6			Advo	ate							
7				Paycheck	8/1/2014	(Staff Name)	PPE 7-19-14	700.00		700.00	
8				Paycheck	8/15/2014	(Staff Name)	PPE 8-2-14	511.00		1,211.00	
9				Paycheck	8/29/2014	(Staff Name)	PPE 8-16-14	742.00		1,953.00	
10								1,953.00		1,953.00	
11											
12											
13				Paycheck	9/12/2014	(Staff Name)	PPE 8-30-14	962.50		2,915.50	
14				Paycheck	9/26/2014	(Staff Name)	PPE 9-13-14	672.00		3,587.50	
15								1,634.50		3,587.50	
16											
17		*posit	ion ea	rns \$17.50/h	our						

SAMPLE GRANT PORTAL FINANCIAL STATUS REPORT

					w - B - 1			
Budget Category	Approved Budget (Total Project)	Period Expend. (Federal Funds)	Period Expend. (Non- Federal Funds)	To Date Expend. (Federal Funds)	To Date Expend. (Non- Federal Match Funds)	Obligations (Total Project)	Funds Remaining (Total Project)	
A. Personnel Expenditures	20,150	1,635	0	1,635	0	0	0	
B. Fringe Benefit Expenditures	0	0	0	0	0	0	0	
C. Travel/Training Expenditures	0	0	0	0	0	0	o	
D. Supplies and Communications Expenditures	0	0	0	0	0	0	0	
E. Facility Cost Expenditures	0	0	0	0 ,	0	0	0	
F. Equipment Expenditures	0	0	0	0	0	0	0	1
G. Contractual Services Expenditures	0	0	0	0	0	0	0	and an extra street of the street of the
H. Other Expenditures	0	0	0	0	0	0	0	
I. Total			0		0 .	0	0	

SAMPLE GENERAL LEDGER

A	А	В	С	D	E	F
1			JAG			
2	6515-1					
3	Advocate	9/12/2014	(Staff Name)	DD	962.50	
4		9/26/2014	(Staff Name)	DD	672.00	
5	Total Advocate					1,634.50
6						
7	FICA	9/12/2014		ACH #xx	73.63	
8		9/26/2014		ACH #xx	51.41	
9	Total FICA					125.04
10						
11	Health					
12		9/2/2014	Blue Cross	check 101	175.00	
13	Total Health					175.00
14						
15	Supplies					
16		9/10/2014	Office Max	check 132	30.00	
17	Total Supplies					30.00
18						

^{*}Must be able to produce a <u>project</u>-specific Ledger for federal JAG expenditures

DOCUMENT,

DOCUMENT,

DOCUMENT!



KANSAS GOVERNOR'S GRANTS PROGRAM GRANT PROJECT COMPLIANCE REPORT CHECKLIST

Please have the following information ready at the time of the site visit. If any of the information is in electronic format or is posted on a website, please forward to the Analyst prior to the review. Not all of the items may apply to the particular grant project. If the subgrantee is having a desk review, please submit all applicable documents. Contact the Analyst prior to the review if there are any questions about the information.

1.	Grant file for related grant(s) to be reviewed
3.	Subgrantee's policies and procedures for agency, including financial/accounting, purchasing,
	monitoring/evaluation, etc.
	Grant Portal access policy, if applicable.
4.	Subgrantee's licensing or accreditation(s)
5.	Confidentiality policy, if changed from previous compliance review
6.	NONPROFIT ORGANIZATIONS ONLY
	Board minutes for last three meetings
	Articles of Incorporation
	Bylaws, if changed from previous compliance review - MAKE A COPY
	KCSDV accreditation documentation if domestic violence or sexual assault agency
7.	FACILITY
	Any inspections of the facility
11.	MONITORING & EVALUATION STATUS
	Information regarding process for compilation of statistical data and supporting backup documentation for all
	data reported on the grant, i.e. database records, queried reports, intake/discharge forms, phone logs, activity
	logs, etc.
 12.	AUDIT & IRS FORM 990
	Copies of any other compliance or audit reports that other funders provided; if the subgrantee program is
	under the umbrella of a larger organization, provide copies of findings/reports applicable to the program - MAKE A COPY
 13.	FINANCIAL
13.	Backup documentation for all expenses charged to the grant, including non-federal match expenditures if
	applicable, i.e. receipts, invoices, time and activity records, payroll information such as copies of payroll
	registers, etc.
14.	PROGRAM INCOME
	Program income procedure, if applicable
	Forfeiture procedure, if applicable
16.	PERSONNEL
	Subgrantee's personnel policies and procedures regarding fringe benefits, overtime, vacation, holidays, travel,
	staff evaluations, nondiscrimination policies/complaints and how handled, etc.
	Job descriptions for all grant funded positions
	Applications/resumes for grant funded positions
	List of all grant funded staff, job titles, startlend dates in positions, and number of hours worked per week -
	MAKE A COPY
19.	FACILITY COSTS
	Lease agreement for facility if paid with grant funds
20.	EQUIPMENT
	Lease agreements for equipment if paid with grant funds
	Usage log for equipment
21.	CONTRACTUAL SERVICES
	Contracts for contractual services

Use this checklist to assist in preparing documents to be available



Q & A

KGGP Website

Visit the KGGP website at www.grants.ks.gov

for information on grant management.

- Grant Opportunities
- Resources Managing a Grant Award*
- Resources Civil Rights Information
- ► Kansas Academy for Victim Assistance (KAVA)



Governor Laura Kelly & Attorney General Derek Schmidt

24th Annual Crime Victims' Rights Conference

Will Be Virtual

April 6 - 8, 2022

and

Kansas Coalition Against Sexual and Domestic Violence

8

Children's Advocacy Centers of Kansas
Virtual Preconference Institute
April 5, 2022

Contact Information

This webinar is just one opportunity to get your questions answered!

For questions regarding the agency's JAG award, please contact the KGGP office.

Kansas Governor's Grants Program

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